IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 9 OF 2002

The Commissioner of Income-tax,
City-VII, Mumbai Appellant

vs.

M/s. Siemens Ltd. Respondent

Ms. S. V. Bharucha i/b. Mr. H. D. Rathod for the appellant.

CORAM : R.M. LODHA &
J. P. DEVADHAR,JJ.

Date : 12h August 2004

P.C.:

In the light of the judgment of this Court in the case of Commissioner of Income-tax v., Sudarshan Chemicals Industries Ltd., 245 ITR 769, the Income Tax Appellate Tribunal has set aside the order of Commissioner passed under section 263. We do not find any infirmity in the order of the Income Tax Appellate Tribunal being based upon the Division Bench decision cited supra.

2. No substantial question of law arises.

3. Appeal is dismissed.

(R. M. LODHA, J.)

(J. P. DEVADHAR,J.)